



Sen. Pat McGuire

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LRB099 08086 SXM 33064 a

1 AMENDMENT TO SENATE BILL 1526

2 AMENDMENT NO. _____. Amend Senate Bill 1526 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 16-55 and 16-160 as follows:

6 (35 ILCS 200/16-55)

7 Sec. 16-55. Complaints.

8 (a) On written complaint that any property is overassessed
9 or underassessed, the board shall review the assessment, and
10 correct it, as appears to be just, but in no case shall the
11 property be assessed at a higher percentage of fair cash value
12 than other property in the assessment district prior to
13 equalization by the board or the Department.

14 (b) The board shall include compulsory sales in reviewing
15 and correcting assessments, including, but not limited to,
16 those compulsory sales submitted by the taxpayer, if the board

1 determines that those sales reflect the same property
2 characteristics and condition as those originally used to make
3 the assessment. The board shall also consider whether the
4 compulsory sale would otherwise be considered an arm's length
5 transaction.

6 (c) If a complaint is filed by an attorney on behalf of a
7 taxpayer, all notices and correspondence from the board
8 relating to the appeal shall be directed to the attorney. The
9 board may require proof of the attorney's authority to
10 represent the taxpayer. If the attorney fails to provide proof
11 of authority within the compliance period granted by the board
12 pursuant to subsection (d), the board may dismiss the
13 complaint. The Board shall send, electronically or by mail,
14 notice of the dismissal to the attorney and taxpayer.

15 (d) A complaint to affect the assessment for the current
16 year shall be filed on or before 30 calendar days after the
17 date of publication of the assessment list under Section 12-10.
18 Upon receipt of a written complaint that is timely filed under
19 this Section, the board of review shall docket the complaint.
20 If the complaint does not comply with the board of review rules
21 adopted under Section 9-5 entitling the complainant to a
22 hearing, the board shall send, electronically or by mail,
23 notification acknowledging receipt of the complaint. The
24 notification must identify which rules have not been complied
25 with and provide the complainant with not less than 10 business
26 days to bring the complaint into compliance with those rules.

1 If the complainant complies with the board of review rules
2 either upon the initial filing of a complaint or within the
3 time as extended by the board of review for compliance, then
4 the board of review shall send, electronically or by mail, a
5 notice of hearing and the board shall hear the complaint and
6 shall issue and send, electronically or by mail, a decision
7 upon resolution. Except as otherwise provided in subsection
8 (c), if the complainant has not complied with the rules within
9 the time as extended by the board of review, the board shall
10 nonetheless issue and send a decision. The board of review may
11 adopt rules allowing any party to attend and participate in a
12 hearing by telephone or electronically.

13 (e) The board may also, at any time before its revision of
14 the assessments is completed in every year, increase, reduce or
15 otherwise adjust the assessment of any property, making changes
16 in the valuation as may be just, and shall have full power over
17 the assessment of any person and may do anything in regard
18 thereto that it may deem necessary to make a just assessment,
19 but the property shall not be assessed at a higher percentage
20 of fair cash value than the assessed valuation of other
21 property in the assessment district prior to equalization by
22 the board or the Department.

23 (f) No assessment shall be increased until the person to be
24 affected has been notified and given an opportunity to be
25 heard, except as provided below.

26 (g) Before making any reduction in assessments of its own

1 motion, the board of review shall give notice to the assessor
2 or chief county assessment officer who certified the
3 assessment, and give the assessor or chief county assessment
4 officer an opportunity to be heard thereon.

5 (h) All complaints of errors in assessments of property
6 shall be in writing, and shall be filed by the complaining
7 party with the board of review, in duplicate. The duplicate
8 shall be filed by the board of review with the assessor or
9 chief county assessment officer who certified the assessment.

10 (i) In all cases where a change in assessed valuation of
11 \$100,000 or more is sought, the party filing the petition must
12 state in the initial complaint the valuation that is sought.
13 Failure to so indicate shall result in a waiver of the
14 petitioner to seek a change of \$100,000 or more that year. The
15 the board of review shall provide notice of the petition to all
16 municipalities, school districts, park districts, forest
17 preserve districts, conservation districts, fire protection
18 districts, and community college districts that have a revenue
19 interest in the property at least 14 days prior to the hearing
20 on the complaint; this notice may be e-mailed. The board of
21 review shall also provide notice of the petition to any other
22 taxing district that has a revenue interest in the property, so
23 long as the district files a written request to receive such
24 notice with the clerk of the board of review. ~~also serve a copy~~
25 ~~of the petition on all taxing districts as shown on the last~~
26 ~~available tax bill at least 14 days prior to the hearing on the~~

1 ~~complaint.~~ All taxing districts shall have an opportunity to be
2 heard on the complaint.

3 (j) Complaints shall be classified by townships or taxing
4 districts by the clerk of the board of review. All classes of
5 complaints shall be docketed numerically, each in its own
6 class, in the order in which they are presented, in books kept
7 for that purpose, which books shall be open to public
8 inspection. Complaints shall be considered by townships or
9 taxing districts until all complaints have been heard and
10 passed upon by the board.

11 (Source: P.A. 97-812, eff. 7-13-12; 98-322, eff. 8-12-13.)

12 (35 ILCS 200/16-160)

13 Sec. 16-160. Property Tax Appeal Board; process.

14 (a) In counties with 3,000,000 or more inhabitants,
15 beginning with assessments made for the 1996 assessment year
16 for residential property of 6 units or less and beginning with
17 assessments made for the 1997 assessment year for all other
18 property, and for all property in any county other than a
19 county with 3,000,000 or more inhabitants, any taxpayer
20 dissatisfied with the decision of a board of review or board of
21 appeals as such decision pertains to the assessment of his or
22 her property for taxation purposes, or any taxing body that has
23 an interest in the decision of the board of review or board of
24 appeals on an assessment made by any local assessment officer,
25 may, (i) in counties with less than 3,000,000 inhabitants

1 within 30 days after the date of written notice of the decision
2 of the board of review or (ii) in assessment year 1999 and
3 thereafter in counties with 3,000,000 or more inhabitants
4 within 30 days after the date of the board of review notice or
5 within 30 days after the date that the board of review
6 transmits to the county assessor pursuant to Section 16-125 its
7 final action on the township in which the property is located,
8 whichever is later, appeal the decision to the Property Tax
9 Appeal Board for review.

10 (b) In any appeal where the board of review or board of
11 appeals has given written notice of the hearing to the taxpayer
12 30 days before the hearing, failure to appear at the board of
13 review or board of appeals hearing shall be grounds for
14 dismissal of the appeal unless a continuance is granted to the
15 taxpayer. If an appeal is dismissed for failure to appear at a
16 board of review or board of appeals hearing, the Property Tax
17 Appeal Board shall have no jurisdiction to hear any subsequent
18 appeal on that taxpayer's complaint.

19 (c) (Blank).

20 (d) Such taxpayer or taxing body, hereinafter called the
21 appellant, shall file a petition with the clerk of the Property
22 Tax Appeal Board, setting forth the facts upon which he or she
23 bases the objection, together with a statement of the
24 contentions of law which he or she desires to raise, and the
25 relief requested.

26 (e) If a petition is filed by a taxpayer, the taxpayer is

1 precluded from filing objections based upon valuation, as may
2 otherwise be permitted by Sections 21-175 and 23-5. However,
3 any taxpayer not satisfied with the decision of the board of
4 review or board of appeals as such decision pertains to the
5 assessment of his or her property need not appeal the decision
6 to the Property Tax Appeal Board before seeking relief in the
7 courts.

8 (f) The changes made by this amendatory Act of the 91st
9 General Assembly shall be effective beginning with the 1999
10 assessment year.

11 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

12 Section 99. Effective date. This Act takes effect upon
13 becoming law."